120. INVESTIGATION OF WRITTEN COMPLAINTS (RULE 120).

01.	Definitions. To investigate written complaints, the following terms are defined (7-1-99)()
by public cou	Complaint. Complaint means a <u>signed</u> , written <u>statement submitted to the tax</u> requesting that this agency for the State Tax Commission to investigate any actions anty officials relating to property tax assessment or administration, provided such at related to personnel matter or matters relating to the expenditure of funds. (7-1-99)()
•	Complainant. Complainant means any individual making a complaint, provided ant is or has been an employee or contractor of the county or who resides in or owns e county about which the complaint is being made. (7-1-99)()
Ccommission public record	Investigation. Investigation means observation and close examination of a public al's application of property tax assessment or administration law and Setate Ttax rules. The investigation may require field inspections of property, analysis of as or the interviewing of witnesses. The formal investigation will be focused or eccific issues identified in the complaint cover only those issues raised by the (7-1-99)()
d. appointed off	Public County official. The term public county official means the elected or icial whose actions are the subject of the complaint. (7-1-99)()
02. complaint.	Investigation Procedure . The following procedures apply to an investigation of a (7-1-99)
a. in writing and	Filed in writing. All complaints must be submitted to the State Tax Commission I signed by the complainant. (7-1-99)()
b. Commission	Examination of complaint. The complaint will be examined by the State Tax to decide if a formal investigation will be conducted. (7-1-99)
regarding ini official(s) sha	Notification of public official subject to investigation. Within thirty (30) days of omplaint, The State Tax Commission will notify the complainant of the decision tiation of an investigation. If an investigation is initiated, the affected county all also be notified within this time frame public official to review the complaint, as nal investigation is contemplated. (7-1-99)()
_	Delivery of investigation order. Within thirty (30) days of receipt of a complaint, ax Commission will deliver to the public affected county official(s) a copy of the order naming the investigators and outlining what is to be investigated. (7-1-99)()

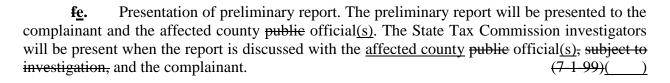
Preliminary report. A preliminary report will be prepared by the investigator and

legal counsecil. The report will include findings and recommendations, and may include

ed.

Proposed Rule 120
Draft 2, February 4, 2014
(adds subsection 05)
(7-1-99)()

responses information from the public official(s).



- **gf.** Comment period. The complainant and the <u>public county</u> official(s) will be given a specified time to review and comment on the preliminary report, particularly to correct any errors of fact. (7-1-99)(
- **hg.** Final report. At the end of the review by the complainant and the public official a final report will be prepared by the investigator and legal <u>counseell</u> and submitted <u>to any affected county official(s)</u> with any changes from the preliminary report highlighted. (7-1-99)(____)
- **O3.** Public County Official's' Response to Final Report. After the final report is completed, the public county official(s) shall outline how the investigator's recommendations will be implemented and provide a written explanation of why any recommendation has been rejected.

 (7-1-99)(____)
- **O4.** Conclusion of Investigation. The investigator's final report and the public county official's' written response to the report shall conclude the investigation. The conclusion of the investigation does not preclude the State Tax Commission from enforcing additional powers and duties as prescribed by law or the complainant and public county official(s) from exercising his or her right to appeal property valuations before a County Board of Equalization, the State Board of Tax Appeals or in District Court.

 (7-1-99)(____)
- <u>levies.</u> When complaints are made about property tax budgets or levies of taxing districts, the results of any investigation will also be reported to the appropriate taxing district and the county prosecuting attorney. The tax commission's investigatory authority is limited to determining whether a levy rate or property tax budget increase exceeds any statutory maximum. Any such investigation must be conducted in accordance with the time constraints found in Section 63-809, Idaho Code.